

2019

CERTIFICATE

To the Clerk of Rawlins County, State of Kansas

We, the undersigned, officers of

City of McDonald

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebtedness	5			
Statement of Lease-Purchases	6			
Fund	K.S.A.			
General	12-101a	159,578	63,053	
Special Highway		15,474		
Water Utility		46,699		
Sewer Utility		41,604		
Non-Budgeted Funds				
Totals	xxxxxx	263,355	63,053	
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Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

63,053
NO

County Clerk's Use Only
Nov 1, 2018 Total
Assessed Valuation

Assisted by:

ADAMS, BROWN, BERAN,
& BALL, CHTD.

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Atwood, KS 67730

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Larry Loker
JB Loker
Michelle Berant
Mike Zupancich
JD Groby

Date Attested: August 9th, 2018

Rachel Finley
County Clerk



Governing Body

No assurance is provided.

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City of McDonald

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Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 61,198
2. Library levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 61,198

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 5,895	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 8,870	
5b. Personal property 2017	- 4,305	
5c. Increase in personal property (5a minus 5b)	+ 4,565	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	10,460	
11. Total estimated valuation July 1, 2018	652,062	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0163	
13. Percentage adjustment increase (12 times 3)	+ \$ 998	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 857	
16. Total Percentage Adjustments	\$ 1,855	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29. Total Computed Tax Levy		<u>63,053</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	857
2019 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2019 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	857

Exemption from Election Requirement Yes

No assurance is provided.

City of McDonald

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Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	61,198	9,861	73	264	260	0
Debt Service						
Library						
TOTAL	61,198	9,861	73	264	260	0

County Treas Motor Vehicle Estimate 9,861

County Treas Recreational Vehicle Estimate 73

County Treas 16/20M Vehicle Estimate 264

County Treas Commercial Vehicle Tax Estimate 260

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.16113

Recreational Vehicle Factor 0.00119

16/20 Vehicle Factor 0.00431

Commercial Vehicle Factor 0.00425

Watercraft Factor 0.00000

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Capital Improvement Reserve	13,500	20,000	15,000	12-1,118
General	Equipment Reserve	25,000	25,000	20,000	12-1,117
Water	Water Depreciation Reserve	10,000	10,000	10,000	12-825d
Sewer	Sewer Depreciation Reserve	5,000	5,000	5,000	12-825d
	Totals	53,500	60,000	50,000	
	Adjustments*				
	Adjusted Totals	53,500	60,000	50,000	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
None							
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of McDonald

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	83,400	75,297	43,863
Receipts:			
Ad Valorem Tax	57,742	61,198	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,960	0	
Motor Vehicle Tax	10,039	6,851	9,861
Recreational Vehicle Tax	128	34	73
16/20M Vehicle Tax	303	328	264
Commercial Vehicle Tax		0	260
Watercraft Tax		6	0
Gross Earning (Intangible) Tax	430	454	533
LAVTR		0	0
City and County Revenue Sharing		0	0
Compensating Use Tax	3,465	0	
Local Sales Tax	11,661	12,000	13,000
Franchise Tax	8,790	7,100	7,500
Licenses	430	0	0
Fines and Fees	22,151	22,700	22,900
Rent	2,647	0	0
Crop Sales	10,622	11,000	1,000
Insurance Refunds	2,434	0	0
Insurance Dividends	2,851	0	0
Patronage Dividends	472	0	0
Donations	2,250	0	0
Interest on Idle Funds	741	200	200
Grant Income	11,000	0	0
Neighborhood Revitalization Rebate	-1,452	-1,428	-1,276
Miscellaneous	6,555	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	158,219	120,443	54,315
Resources Available:	241,619	195,740	98,178
Expenditures:			
Public Services	38,757	39,000	39,500
Contractual	0	4,000	4,500
Commodities	72,983	57,000	59,000
Capital Outlay	10,257	6,877	3,578
Transfer to Capital Improvement Reserve	13,500	20,000	15,000
Transfer to Equipment Reserver	25,000	25,000	20,000
Cash Forward (2019 column)	0	0	18,000
Miscellaneous	5,825	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	166,322	151,877	159,578
Unencumbered Cash Balance Dec 31	75,297	43,863	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	145,152	176,877	159,578
Non-Appropriated Balance			
See Tab A	Total Expenditure/Non-Appr Balance		159,578
	Tax Required		61,400
	Delinquent Comp Rate: 2.7%		1,653
	Amount of 2018 Ad Valorem Tax		63,053

CPA Summary

No assurance is provided.

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	11,496	13,100	11,084
Receipts:			
State of Kansas Gas Tax	4,280	4,380	4,390
Miscellaneous	0		
Does miscellaneous exceed 10% of Total F			
Total Receipts	4,280	4,380	4,390
Resources Available:	15,776	17,480	15,474
Expenditures:			
Capital Outlay	2,676	5,496	6,524
Personal Services	0	500	525
Street Repair and Maint	0	400	425
Cash Forward (2019 column)	0		8,000
Miscellaneous	0		
Does miscellaneous exceed 10% of Total F			
Total Expenditures	2,676	6,396	15,474
Unencumbered Cash Balance Dec 31	13,100	11,084	0
2017/2018/2019 Budget Authority Amount	16,410	14,396	15,474

Adopted Budget Water Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	22,234	22,824	12,824
Receipts:			
User Fees	32,003	34,775	33,625
Connection Fees	3,203	250	250
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	35,206	35,025	33,875
Resources Available:	57,440	57,849	46,699
Expenditures:			
Personal Services	9,813	13,000	13,000
Contracual	3,808	7,000	7,000
Capital Outlay	10,994	15,025	6,699
Transfer to Depreciation Reserve	10,000	10,000	10,000
Cash Forward (2019 column)	0	0	10,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Expenditures	34,616	45,025	46,699
Unencumbered Cash Balance Dec 31	22,824	12,824	0
2017/2018/2019 Budget Authority Amount	60,791	55,025	46,699

CPA Summary

No assurance is provided.

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	22,671	21,249	18,237
Receipts:			
User Fees	20,486	20,697	20,867
Connection Fees	3,203	2,500	2,500
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	23,689	23,197	23,367
Resources Available:	46,360	44,446	41,604
Expenditures:			
Personal Services	19,843	19,500	19,500
Commodities	205	1,000	1,000
Capital Outlay		709	6,104
Transfer to Sewer Depreciation Reserve	5,000	5,000	5,000
Cash Forward (2019 column)			10,000
Miscellaneous	63		0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	25,111	26,209	41,604
Unencumbered Cash Balance Dec 31	21,249	18,237	0
2017/2018/2019 Budget Authority Amount	38,052	36,209	41,604

2019

NOTICE OF BUDGET HEARING

The governing body of

City of McDonald

will meet on August 8, 2018 at 7:00 PM at City Hall 504 Ottawa St. McDonald, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall 504 Ottawa St. McDonald, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	166,322	90.418	151,877	93.523	159,578	63,053	96.698
Special Highway	2,676		6,396		15,474		
Water Utility	34,616		45,025		46,699		
Sewer Utility	25,111		26,209		41,604		
Non-Budgeted Funds	21,700						
Totals	250,425	90.418	229,507	93.523	263,355	63,053	96.698
Less: Transfers	53,500		60,000		50,000		
Net Expenditure	196,925		169,507		213,355		
Total Tax Levied	60,353		61,198		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	667,491		654,368		652,062		

Outstanding Indebtedness,

	2016	2017	2018
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Rose Gordon

City Official Title: City Clerk

No assurance is provided.

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2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	61,756	94.709	1,276
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	61,756	94.709	1,276

2018 July 1 Valuation: 652,062Valuation Factor: 652.062Neighborhood Revitalization Subj to Rebate: 13,476Neighborhood Revitalization factor: 13.476

**This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

No assurance is provided.

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